



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 0820_fba_2016.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Denice		DiCarlo	12/31/2016	ddicarlo@westdeptford.com

Chief Administrative Officer

Deborah		Turner-Fox		dturnerfox@westdeptford.com
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Chief Financial Officer

Christine		Greenwood		greenwoodc06@westdeptford.com
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Municipal Clerk

Lee Ann		DeHart		dehartl06@westdeptford.com
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Registered Municipal Accountant

Nick	L.	Petroni		nlp@petroni.com
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Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Denice		DiCarlo	12/31/2018	ddicarlo@westdeptford.com
James		MeHaffey	12/31/2017	jmeHaffey@westdeptford.com
Adam		Reid	12/31/2017	areid@westdeptford.com
Jerry		Maher	12/31/2016	jmaher@westdeptford.com
Jeff		Hansen	12/31/2016	jhansen@westdeptford.com

USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Water & Sewer Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	-15.52%	(\$195,251.85)	\$1,258,193.37	\$1,062,941.52	\$375,000.00		\$687,941.52					
08	Local Revenue	-0.24%	(\$30,394.90)	\$12,930,809.90	\$12,900,415.00	\$990,165.00		\$11,910,250.00					
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$2,009,241.00	\$2,009,241.00	\$2,009,241.00							
08	Uniform Construction Code Fees	0.00%	\$0.00	\$384,532.00	\$384,532.00	\$384,532.00							
	Special Revenue Items w/ Prior Written Consent												
11	Shared Services Agreements	#DIV/0!	\$681,400.00		\$681,400.00	\$681,400.00							
08	Additional Revenue Offset by Appropriations	-2.18%	(\$42,110.43)	\$1,935,262.43	\$1,893,152.00	\$1,893,152.00							
10	Public and Private Revenue	4.38%	\$16,167.30	\$368,949.07	\$385,116.37	\$385,116.37							
08	Other Special Items	-9.34%	(\$375,975.64)	\$4,025,216.64	\$3,649,241.00	\$3,649,241.00							
15	Receipts from Delinquent Taxes	22.11%	\$147,583.35	\$667,416.65	\$815,000.00	\$815,000.00							
	Amount to be raised by taxation												
07	Local Tax for Municipal Purposes	3.53%	\$702,839.87	\$19,919,723.56	\$20,622,563.43	\$20,622,563.43							
07	Minimum Library Tax	-1.36%	(\$10,421.57)	\$768,748.00	\$758,326.43	\$758,326.43							
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	2.02%	\$893,836.13	\$44,268,092.62	\$45,161,928.75	\$32,563,737.23	\$0.00	\$12,598,191.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Water & Sewer Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	17.00	11.00	7.66%	\$593,418.38	\$7,742,560.08	\$8,335,978.46	\$1,585,977.94		\$6,750,000.52						
21	Land-Use Administration	0.00	4.00	-8.91%	(\$6,980.00)	\$78,300.00	\$71,320.00	\$71,320.00								
22	Uniform Construction Code	5.00	4.00	77.31%	\$248,057.59	\$320,850.00	\$568,907.59	\$568,907.59								
23	Insurance			-1.59%	(\$88,514.98)	\$5,579,789.13	\$5,491,274.15	\$3,332,218.16		\$2,159,055.99						
25	Public Safety	47.00	17.00	5.16%	\$247,835.68	\$4,803,371.02	\$5,051,206.70	\$4,956,215.63	\$94,991.07							
26	Public Works	42.00	2.00	6.89%	\$191,779.31	\$2,783,178.05	\$2,974,957.36	\$2,678,607.40	\$296,349.96							
27	Health and Human Services			13.02%	\$4,400.00	\$33,800.00	\$38,200.00	\$38,200.00								
28	Parks and Recreation	16.00	89.00	1.11%	\$27,345.50	\$2,453,809.50	\$2,481,155.00	\$2,481,155.00								
29	Education (including Library)	8.00	17.00	-1.36%	(\$10,421.57)	\$768,748.00	\$758,326.43	\$758,326.43								
30	Unclassified			60.47%	\$122,482.65	\$202,540.58	\$325,023.23	\$325,023.23								
31	Utilities and Bulk Purchases			4.65%	\$46,435.00	\$997,565.00	\$1,044,000.00	\$870,000.00		\$174,000.00						
32	Landfill / Solid Waste Disposal			9.74%	\$98,000.00	\$1,006,000.00	\$1,104,000.00	\$1,104,000.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures			-2.72%	(\$66,784.49)	\$2,456,763.00	\$2,389,978.51	\$2,214,440.03		\$175,538.48						
37	Judgements			#DIV/0!	\$0.00		\$0.00									
42	Shared Services			#DIV/0!	\$0.00		\$0.00									
43	Court and Public Defender	3.00	3.00	-10.52%	(\$27,438.00)	\$260,750.00	\$233,312.00	\$233,312.00								
44	Capital			-15.60%	(\$92,387.00)	\$592,387.00	\$500,000.00	\$100,000.00		\$400,000.00						
45	Debt			-0.03%	(\$3,910.35)	\$11,777,447.00	\$11,773,536.65	\$9,483,940.12		\$2,289,596.53						
46	Deferred Charges			6500.89%	\$78,418.23	\$1,206.27	\$79,624.50	\$79,624.50								
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes			-14.92%	(\$226,472.10)	\$1,517,600.27	\$1,291,128.17	\$1,291,128.17								
55	Surplus General Budget			-43.74%	(\$505,324.00)	\$1,155,324.00	\$650,000.00			\$650,000.00						
	Total	138.00	147.00	1.41%	\$629,939.85	\$44,531,988.90	\$45,161,928.75	\$32,172,396.20	\$391,341.03	\$0.00	\$12,598,191.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

<u>Property Tax Assessments - Taxable Properties (October 1, 2015 Value)</u>				<u>Property Tax Assessments - Exempt Properties (October 1, 2015 Value)</u>			
	# of Parcels	Assessed Value	% of Total		# of Parcels	Assessed Value	% of Total
1 Vacant Land	383	\$58,409,800.00	2.60%	15A Public Schools	14	\$43,758,100.00	14.89%
2 Residential	6,716	\$1,343,158,700.00	59.72%	15B Other Schools	0		0.00%
3A/3B Farm	51	\$3,892,300.00	0.17%	15C Public Property	281	\$178,583,400.00	60.78%
4A Commercial	270	\$392,526,300.00	17.45%	15D Church and Charities	21	\$13,602,400.00	4.63%
4B Industrial	39	\$370,855,200.00	16.49%	15E Cemeteries & Graveyards	2	\$1,170,400.00	0.40%
4C Apartments	7	\$80,163,900.00	3.56%	15F Other Exempt	57	\$56,720,700.00	19.30%
5A/5B Railroad			0.00%				
6A/6B Business Personal Property			0.00%				
Total	7,466	\$2,249,006,200.00	100.00%	Total	375	\$293,835,000.00	100.00%
Average Ratio (%), Assessed to True Value				101.03%			
Equalized Valuation, Taxable Properties				\$2,226,077,600.71			
Total # of property tax appeals filed in 2015				County Tax Board			
				104.00			
				State Tax Court			
				13.00			
Number of 2015 County Tax Board decisions appealed to Tax Court				2.00			
Number of pending property tax appeals in State Tax Court				11.00			
Amount paid out by municipality for tax appeals in 2015				\$0.00			

Percentage of Exempt vs.
Non-Exempt Properties 13.07%

<u>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</u>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption	15	\$0.00	\$317,200.00	\$9,255.90
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	15	0.00	317,200.00	9,255.90

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body	0.00	5.00	26,937.50	\$25,000.00				\$1,937.50
Supervisory Staff (Department Heads & Managers)	11.00	0.00	1,076,708.66	\$821,028.99		\$102,300.21	\$89,749.71	\$63,629.75
Police Officers (Including Superior Officers)	43.00	6.00	5,747,580.94	\$3,753,162.30	\$178,183.10	\$963,436.76	\$548,119.51	\$304,679.27
Fire Fighters (Including Superior Officers)	0.00	0.00	0.00					
All Other Union Employees not listed above	39.00	0.00	3,199,511.76	\$1,940,691.48	\$215,368.00	\$241,810.16	\$634,547.51	\$167,094.61
All Other Non-Union Employees not listed above	41.00	126.00	4,781,814.10	\$3,428,314.96	\$41,500.00	\$427,168.04	\$615,920.44	\$268,910.66
Totals	134.00	137.00	14,832,552.96	\$9,968,197.73	\$435,051.10	\$1,734,715.17	\$1,888,337.17	\$806,251.79

Is the Local Government required to comply with NJSA 11A **(Civil Service)**? - YES or NO

NO

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	30.00	\$12,122.90	\$363,687.00	34.00	\$12,688.80	\$431,419.20
Parent & Child	14.00	\$22,037.65	\$308,527.10	9.00	\$20,650.08	\$185,850.72
Employee & Spouse (or Partner)	17.00	\$24,258.65	\$412,397.05	23.00	\$27,154.20	\$624,546.60
Family	45.00	\$33,233.67	\$1,495,515.15	52.00	\$49,518.24	\$2,574,948.48
Employee Cost Sharing Contribution (enter as negative -)			(\$425,035.23)			(\$402,817.60)
Subtotal	106.00		\$2,155,091.07	118.00		\$3,413,947.40
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage	23	\$9,030.05	\$207,691.15	21	\$2,168.16	\$45,531.36
Parent & Child	1	\$20,134.56	\$20,134.56	0		\$0.00
Employee & Spouse (or Partner)	35	\$21,716.84	\$760,089.40	35	\$3,937.32	\$137,806.20
Family	15	\$37,485.70	\$562,285.50	20	\$3,937.32	\$78,746.40
Employee Cost Sharing Contribution (enter as negative -)						(\$8,796.36)
Subtotal	74.00		\$1,550,200.61	76.00		\$253,287.60
GRAND TOTAL	180.00		\$3,705,291.68	194.00		\$3,667,235.00

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

YES

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net					
	Debt		Debt	Current Year	2017	2018	All Additional Future	
				Budget	Budget	Budget	Years' Budgets	
Local School Debt	\$13,808,000.00	\$13,808,000.00	\$0.00	Utility Fund - Principal	\$1,085,612.20	\$1,176,088.93	\$1,210,412.90	\$6,085,421.90
Regional School Debt			\$0.00	Utility Fund - Interest	\$303,005.48	\$215,057.20	\$182,950.05	\$1,185,349.72
Utility Fund Debt				Bond Anticipation Notes - Principal	\$135,000.00			
Water & Sewer	\$18,019,256.66	\$18,019,256.66	\$0.00	Bond Anticipation Notes - Interest	\$38,182.22			
0			\$0.00	Bonds - Principal	\$5,674,387.80	\$5,838,664.97	\$6,003,406.97	\$80,923,047.40
0			\$0.00	Bonds - Interest	\$3,671,370.10	\$3,503,048.36	\$3,338,147.54	\$22,006,970.48
0			\$0.00	Loans & Other Debt - Principal	\$678,010.09	\$701,401.19	\$706,510.06	\$5,770,354.46
0			\$0.00	Loans & Other Debt - Interest	\$187,968.76	\$172,568.76	\$156,668.76	\$614,100.31
0			\$0.00					
0			\$0.00	Total	\$11,773,536.65	\$11,606,829.41	\$11,598,096.28	\$116,585,244.27
<u>Municipal Purposes</u>								
Debt Authorized	\$104,540,079.13	\$16,621.00	\$104,523,458.13	Total Principal	\$7,573,010.09	\$7,716,155.09	\$7,920,329.93	\$92,778,823.76
Notes Outstanding			\$0.00	Total Interest	\$4,200,526.56	\$3,890,674.32	\$3,677,766.35	\$23,806,420.51
Bonds Outstanding			\$0.00	% of Total Current Year Budget	26.07%			
Loans and Other Debt			\$0.00					
Total (Current Year)	\$136,367,335.79	\$31,843,877.66	\$104,523,458.13	Description	Debt Not Listed Above			
Population (2010 census)	21,677			Total Guarantees - Governmental				
Per Capita Gross Debt	\$6,290.88			Total Guarantees - Other				
Per Capita Net Debt	\$4,821.86			Total Capital/Equipment Leases				
3 Yr. Average Property Valuation		\$2,316,487,177.67		Total Other				
Net Debt as % of 3 Year Avg Property Valuation		4.51%		Bond Rating	Moody's	Standard & Poors	Fitch	
				Rating		A+		
				Year of Last Rating		2014		
				Mark "X" if Municipality has no bond rating				

USER FRIENDLY BUDGET SECTION - LIST OF AUTHORITIES AND FIRE DISTRICTS

Please set forth below the names of all authorities and fire districts that serve your municipality

GREEN-FIELDS VOLUNTEER FIRE COMPANY
31 BUDD BLVD, WEST DEPTFORD, NJ 08096
CHIEF: MARTY MASON
THOROFARE VOLUNTEER FIRE COMPANY
1 FIREHOUSE, WEST DEPTFORD, NJ 08086
CHIEF: PHIL ZIMM
COLONIAL MANOR FIRE ASSOC
611 ACADEMY AVENUE, WEST DEPTFORD, NJ 08096
CHIEF: FRED LOCK
VERGA VOLUNTEER FIRE COMPANY
1415 CROWN PT ROAD, WEST DEPTFORD, NJ 08093
CHIEF: A.J. FERRIOLA

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
